

ELECTRONIC ASSESSMENT DATA QUESTIONS & ANSWERS

Beginning in 2013, assessors will be required to collect and store electronically all data on the current Property Record Card. These provisions do not affect any current statutory requirements. Information that is currently confidential will remain confidential, and assessment records will remain subject to open record laws.

1. *When will municipalities need to maintain assessment data electronically?*

The *Wisconsin Property Assessment Manual* (WPAM) requires electronic (digital) assessment data for the 2013 assessment year. When an assessor completes a 2013 assessment, the assessment data must be in an electronic format. Chapter 17 of the WPAM provides additional information: <http://www.revenue.wi.gov/slf/wpam/wpam.pdf>.

2. *What type of assessment information must be stored electronically?*

All assessment data, such as parcel attributes, sketches, and photographs, must be stored in an electronic format. The requirement excludes information in assessment work files such as handwritten notes, correspondence, building permits, or field sketches. However, an assessor may choose to maintain this information in an electronic format.

3. *How will the Wisconsin Department of Revenue (DOR) inform municipal officials of this requirement?*

On August 18, 2011, DOR informed each municipality via first class mail of the requirement to electronically store assessment data. The correspondence told the municipality that any contract or agreement for assessment services must include the electronic data storage requirement. The letter to municipalities and a copy of the Questions and Answers as mailed are on the "Messages to Wisconsin Assessors" dated August 22, 2011.

4. *What are acceptable electronic storage formats?*

For data in a text or numerical format, electronic storage formats that are acceptable include comma delimited text formats, commonly available database formats such as MS-Access, DB2, SQL, etc. Unacceptable electronic formats are those that cannot be read except by customized or uncommon software. Note that PDF and word processing files do not meet DOR requirements because individual fields and their contents cannot be identified and analyzed electronically.

For sketches and photographs, PDF, JPEG, GIF, TIF, and similar formats are acceptable.

5. *What responsibility do assessors have to communicate this requirement to the municipality?*

Assessors must communicate to the governing body, in writing, that the required assessment data will be stored in an electronic format. The assessor must also inform the governing body where the data will be located.

6. *When the municipality hires a new assessor, who is responsible for the cost of transferring the electronically stored data to the municipality?*

When the municipality hires a new assessor, the outgoing assessor is responsible for all costs associated with the transfer of the electronically stored data to the municipality. This requirement should be included in the contract and/or work plan for every assessor.

7. *Who owns the assessment data?*

The municipality owns the assessment data regardless of the terms of the contract or the licensing of the software.

8. *When the municipality hires a new assessor, when must the assessor transfer the data to the municipality?*

The outgoing assessor must provide all of the assessment data to the municipal clerk within 30 days of vacating the office of assessor or at the final adjournment of the Board of Review, whichever is later.

9. *What assessment data must an outgoing assessor provide to the municipality?*

The outgoing assessor must turn over all assessment records, paper and electronic, in the assessor's custody to the municipality.

Maintaining electronic assessment data does not relieve the assessor from the responsibility of providing the municipality with a paper copy of each property record card. If converting paper records to electronic form, the original paper record must not be destroyed, but must be returned to the municipality.

If the outgoing assessor has used a proprietary assessment system, the outgoing assessor must provide the data to the municipality in two formats:

- The format native to the customized or uncommon software.
- A format such as comma delimited text formats, commonly available database formats such as MS-Access, DB2, SQL, etc. Definitions for all fields must be provided.

10. *What residential and agricultural data must be maintained electronically?*

The minimum residential and agricultural data must be that which is identified on the Property Record Card (PA-500)¹ that corresponds with Volume II of the WPAM.

11. *What commercial data must be maintained electronically?*

The minimum commercial data must be of the detail and type identified on the residential Property Record Card (PA-500), including all data that was applied to determine the assessment.

12. *What personal property data must be maintained electronically?*

The minimum personal property data must be of the detail and type identified on the summary of the Statement of Personal Property (PA-003)².

¹ <http://www.revenue.wi.gov/forms/govasst/pa-500.pdf> & <http://www.revenue.wi.gov/forms/govasst/pa-703.pdf>

² <http://www.revenue.wi.gov/forms/govtvc/pa-003.pdf>

13. What mobile home data must be maintained electronically?

The minimum mobile home data must describe whether the mobile home is real property, personal property or subject to a parking permit fee, and include the data used to determine the assessment.

14. Are assessors and municipalities required to post assessment data on the Internet?

No. Assessors and municipalities are encouraged, but not required, to share assessment data on the Internet, as permitted by law. As an example, sec. 70.35(3), Wis. Stats., provides for the confidentiality of information submitted on the Statement of Personal Property. As a result, that information cannot be posted to the Internet.

15. How will DOR use electronic assessment data?

DOR will use the assessment data for such things as the development of equalized values, petitions for reassessment under sec. 70.75, Wis. Stats., appeals under sec. 70.85, Wis. Stats., for performance audits, and for assessor complaints.

16. What if an assessor fails to comply with the 2013 electronic assessment data requirement or fails to provide DOR with the required electronic assessment data?

Failure to comply will result in the filing of a complaint against the assessor's certification with DOR's Bureau of Assessment Practices and could result in misconduct under sec. 946.12(1), Wis. Stats.

17. What if a municipality cannot fund the required computer/software to make this possible?

Prior to signing a contract or accepting a position with a municipality, it is the assessor's duty to ensure that they can comply with current requirements. The responsibility to comply with this requirement resides with both municipality and assessor. As stated on page 17-3 of WPAM, "The assessor must have the agreement of the governing body to maintain automated property record cards and must ensure that the data is stored in a format that meets department requirements for transferability."

18. My data is stored electronically but my sketches and photos are not. I cannot complete this task by 2013. What are my options?

You should inform DOR of the work plan that will be used to convert sketches and photos to a digital format. Sketches and photos are included in the electronic filing requirement. If a municipality does not have these in an electronic format as of 2013, the expectation is that they must be collected electronically during the next revaluation or by 2015, whichever comes first.

19. I am bidding on a municipality with incomplete data, none of which is electronically stored. What should my proposal include?

You should make a thorough review of existing data prior to making any agreements with a municipality. If data is found to be incomplete or non-compliant, the new contract or work agreement must state how compliance will be met. This may require a revaluation.

20. Once all of my property record cards are in an electronic format, will DOR still require me to maintain a paper copy?

If you have the ability to produce a paper copy of the current information on the Property Record Card when requested, you will not need to update the paper copy. A paper copy of the Property Record Card for each parcel should be produced annually at the close of Board of Review prior to making any changes for the coming year. Municipalities are required by the State Public Records Board and Wisconsin Statute to retain Property Record Cards for 7 years.

Please send any questions to the Office of Assessment Practices: bapdor@revenue.wi.gov.